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**తెలంగాణ రాజ పత్రము**  
**RULES SUPPLEMENT TO PART-I**  
**EXTRAORDINARY**  
**OF**  
**THE TELANGANA GAZETTE**  
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No. 34] HYDERABAD, SATURDAY, NOVEMBER, 24, 2018.

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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(CT-II)**

AMENDMENT TO THE TELANGANA GOODS AND SERVICES TAX  
RULES, 2017.

**[G.O.Ms.No.228, Revenue (CT-II), 24<sup>th</sup>November, 2018.]**

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, namely:-

1. (1) These Rules may be called the Telangana Goods and Services Tax (Eleventh Amendment) Rules, 2018.  
(2) They shall be deemed to have come into force with effect from the 23rd October. 2017.

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**[ 1 ]**

2. In the Telangana Goods and Services Tax Rules, 2017,- (i) in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of notification No. 48/2017-Central Tax, dated the 18th October, 2017, issued vide G.O.Ms No. 289, Revenue (CT-II) Department, dt. 18-12-2017 or notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, issued vide G.O.Ms No. 253, Revenue (CT-II) Department, dt. 23-11-2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017."

**AMENDMENT TO THE TELANGANA GOODS AND SERVICES TAX  
RULES, 2017.**

***[G.O.Ms.No.229, Revenue (CT-II), 24<sup>th</sup>November, 2018.]***

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, namely:-

1. (1) These Rules may be called the Telangana Goods and Services Tax (Twelfth Amendment) Rules, 2018.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Telangana Goods and Services Tax Rules, 2017,-

(i) in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of notification No. 40/2017-Central Tax (Rate), dated the 23<sup>rd</sup> October, 2017, issued vide G.O.Ms No. 253, Revenue (CT-II) Department, dt. 23-11-2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23<sup>rd</sup> October, 2017; or

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13<sup>th</sup> October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

(ii) in the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

(a) received supplies on which the benefit of notification No. 48/2017-Central Tax, dated the 18<sup>th</sup> October, 2017, issued vide G.O.Ms No. 289, Revenue (CT-II) Department, dt. 18-12-2017, except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23<sup>rd</sup> October, 2017, issued vide G.O.Ms No. 253, Revenue (CT-II) Department, dt. 23-11-2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23<sup>rd</sup> October, 2017 has been availed; or

- (b) availed the benefit under notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13<sup>th</sup> October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme."

**SOMESH KUMAR,**

*Principal Secretary to Government.*

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